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## **An Analysis of Gender Effects and Career Choices in Public Accounting**

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The University of Southern Mississippi

An Analysis of Gender Effects and Career Choices in Public Accounting

by

Amanda Odom

A Thesis  
Submitted to the Honors College of  
The University of Southern Mississippi  
in Partial Fulfillment  
of the Requirement for the Degree of  
Bachelor of Science in Business Administration  
in the School of Accountancy

May 2016



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## Abstract

Public accountants and students evaluated career success before and after career actions by public accountants, represented by resumes that were randomly assigned traditionally male or feminine names. Bias in favor of the resumes with a traditionally male name was initially detected, but after implementing recommendations from subjects, subject assessments favored resumes with a traditionally female name. This suggests that career choices matter and that choices can mitigate or even overcome gender bias in public accounting.

Key terms: gender; public accounting; career success.

## Dedication

Sonya and Manuel Odom

Not a single accomplishment I have made would have been possible without your guidance and support. There are no words to cover my gratitude. I love you both so much.

## Acknowledgements

Before anyone else, I would like to thank my Lord and Savior for picking me up each time I have fallen on this journey. I am only as strong, as intelligent, or as inquisitive as He allows me to be. Without His love and mercy all would be for nothing.

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Of course, I would like to thank my amazing family as well, my mother most of all for being the foundation on which I am built. Nothing that I am or will be would be the same without her strength. Also thank you to my father, sister, grandmothers, and my two beautiful nieces for being the best motivation anyone could ask for.

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## **Chapter 1: Motivation**

Approximately 60 percent of all accountants in the United States are women (Bureau of Labor Statistics, 2015, p.1), but only about 20 percent of partners at accounting firms are women (Knowledge Center, 2013 and AICPA, 2015a, p.10). Women receive over half of all bachelor's and master's degrees in accounting and almost half of all Ph.D.'s (AICPA, 2015b, p.9). Past research suggests that women undergraduate accounting majors generally have higher grade point averages than men (Pillsbury, Capozzoli, and Ciampa, 1989, p.65), although some recent research suggests that gender is not a significant factor at all in predicting educational success (Seow, Pan, and Tay, 2014, p.7). Some conclude that women begin their careers with an advantage over men (Pillsbury et al., 1989, p.64), but if women do enjoy an advantage at the beginning of their careers, it does not appear to translate into leadership positions at the end of their careers. In any event, there appears to be no evidence that the absence of women in leadership positions at public accounting firms is caused by lack of ability or an insufficient supply of female accountants.

This study investigated the activities of public accountants to answer the following research question: do male and female accountants receive similar career advice, and do the actions taken as a result of career advice lead to differences in career success for male and female accountants? The investigation extends and partially replicates work by Rowe (2014) and makes an important contribution to the literature on gender bias in the accounting profession by offering evidence that gender bias persists and by demonstrating some of the effects of that bias on the career success of women.

The results of this investigation suggest that male and female accountants do not

receive similar career advice and that actions taken as a result of this differential advice results in different levels of career success for men and women. An encouraging conclusion that appears to follow from the results is that career choices may allow women to overcome the gender bias they face during the early stages of their careers even if those choices are limited by gender bias.

## **Chapter2: Literature Review**

The AICPA (2015b, p.20) reported that 49% of new hires at accounting firms between 2013 and 2014 were women, but males continue to dominate leadership positions in public accounting firms (Knowledge Center, 2013; Bureau of Labor Statistics, 2015). In a 1989 case involving alleged unfair postponement of a promotion due to gender stereotyping, the court observed that a “catch 22” existed in the business world (*Price Waterhouse v. Hopkins* 490 U.S. 228, 1989). Women are not promoted due to a lack of perceived aggressiveness, but aggressiveness is viewed as an undesirable trait in women (*Price Waterhouse v. Hopkins* 490 U.S. 228, 1989). Hoddinott and Jarratt (1998) suggested that the low representation of women in upper management stems from “perceived problems” associate with females in upper management.

Research on the issues which politicians choose to emphasize suggests that women benefit from selecting certain issues but not others and that the same is true of men. That is, some issues appear to be “feminine” and some issues appear to be “masculine.” Women do not appear to gain political advantage when emphasizing masculine issues, and men do not appear to benefit from emphasizing feminine issues (Miller, Peake, and Boulton 2010). Analogously, men and women in public accounting might receive different career benefits as a result of the career activities they choose to

pursue.

### **Inequality in Accounting**

Hull and Umansky (1996) suggested that the absence of women in upper management was due at least in part to a “pipeline effect.” That is, a large enough number of women have not been in public accounting long enough to have a significant number of leadership positions. For many years, however, the number of female accountants entering public accounting firms has been significant (Knowledge Center, 2013; Bureau of Labor Statistics, 2015). The pipeline, increasingly, appears an unlikely explanation for the absence of women in leadership positions at public accounting firms.

Hull and Umansky (1996) examined extraversion, intuition, thinking, and judgement analysis (ENTJ) and found that accounting professionals evaluated management styles based on gender. “The results suggest that the male managers evaluated the female ENTJ as less effective than the male ENTJ because she exhibited behavior that conflicted with her predefined gender stereotype” (Hull and Umansky, 1996, p. 520). Fellow managers rated females poorly when they used aggressive or controlling management styles, as opposed to more nurturing leadership styles. “[U]nlike structural discrimination, which is relatively easy to identify and to eliminate through number-balancing and other types of organizational reform, bias is insidious, complex, and hard to measure or quantify” (Hull and Umansky 1996, p. 511).

Heilman and Okimoto (2007) measured the effect of gender and communal information on manager likability. Four descriptions were given, two female and two male. Personal information was designed to imply the fulfillment of care-taking and familial obligations by a manager. Women were judged more harshly than men, with and

without the communal information. Ratings of male managers were not affected by the addition of communal information. The ratings of female managers with personal details were far better than ratings without the information. These findings indicate a different standard for upper level males and females.

### **Self-Selection**

Past studies show that one of the most significant factors for determining future career success of an individual who is married with children is gender (Anderson, Johnson, and Reckers 1994). A study of Harvard Business School (HBS) graduates indicated that 77 percent of HBS graduates, both male and female, believe that “prioritizing family over work” is the number one barrier to women’s career advancement (Ely, Stone, and Ammerman, 2014). “Opting out” has become a common term for career women who choose to leave the work force to care for their children. However, studies have found that the length of marriage and a woman’s work commitment are often positively related to one another (Pillsbury et al., 1989). Women who choose not to have families, on average, seem to be no more dedicated to their professional lives than women who choose to have families (Pillsbury et al., 1989)

The HBS study quoted an alumna in her mid-thirties commenting that there are “deep-rooted attitudes that a woman should be the primary caregiver, so it is ‘understood’ that her career may have to take a backseat for a while as similar male colleagues move ahead at a more rapid pace” (Ely et al., 2014, p. 104). This type of “understanding” could be detrimental to the upward movement of even those females who have no intension of scaling back at work. This ideology no longer seems to be accurate for large numbers of women in public accounting, as many take little to no time out of the workforce. Only

11% of women have left full-time from the work force according to this study (Ely et al., 2014). These are not significant numbers to explain the disproportion existing in partnership. The study also found that many women who are said to have “opted out” and left large firms after having children did not leave the profession at all. Many only moved to smaller firms or different organizations (Ely et al., 2014, pg. 108). This trend may indicate that the perception of mothers in the work force and not the reality of what being a working mother means is contributing to the idea of self-selection. The possibility exists that women do not reach partnership after starting a family not because of time or responsibility constraints but because they believe they will not be given the opportunity.

### **Lack of Role Models**

The current lack of females in upper level positions may be a vicious cycle. Without guidance from females already occupying partner and CFO positions, women may be looking to the men in these positions as role models for how to reach those levels. Women may not benefit from “masculine” strategies for success, however, and appear to be held to a different standard for positive qualities. For example in a New York Times article written about Mary T. Barra, the new Chief at General Motors, she is described as “an early riser who is often in her office by 6 a.m., she has a soft-spoken manner that belies her intensity on the job” (Vlasic, 2013). Barra is obviously a role model for women in the auto industry, but it stands out that one of her mentioned features is “soft spoken.” Generally males who reach powerful positions such as this would never benefit from this sort of description. However, Barra obviously did find some benefit, as her new position indicates. Without female senior managers and partners in accounting firms demonstrating, or perhaps working to change, the behaviors for females that are expected

and highly rewarded, a lack of guidance continues to handicap women in the profession.

### **Chapter 3: Methodology**

A group of accounting professionals participated in a process that included generating a list of professional, community, and other activities that could reasonably be expected to impact accounting career success. The accounting professionals then grouped these activities into five categories. Resumes were constructed and pretested until the practicing accountants reached a consensus that the resumes were appropriate for someone near the beginning of a progression into the management and leadership of a large public accounting firm. The professionals who generated activities and categories were not used as subjects and did not have contact with subjects.

Subjects at a regional accounting firm and upper division and graduate accounting students at a university located in the southeastern region of the U.S. were randomly assigned to one of two resumes with a traditionally male or female name, respectively. The resumes were identical except for the names. Subjects were asked to review the resumes and were asked questions about the resumes to assure that the subjects attended to the task. Subjects who answered questions incorrectly were asked to review the assigned resume again. A convenience sample of public accountants and accounting students used the assigned resumes to evaluate career success to date and potential for future success (hereinafter, Success 1) using a five-point scale. The survey used is included in Exhibit 1.

Subjects were then asked to recommend an activity category for the assigned person, i.e., the assigned resume, to focus on during the coming year. Based on the subject's recommendation, an outcome was presented, and the subject was asked to



confirm that the outcome met the subject's expectation. This process was repeated for a hypothetical second year. Subjects were then asked, again, to evaluate career success (hereinafter, Success 2) to date and potential for career success in the future. To be clear, subjects saw and evaluated a resume, recommended actions for each of the two years that followed, received results for each of the two years, and, then, subjects were asked to indicate the degree of career success that had been achieved by the end of the two years for which subjects recommended actions.

Subjects were also shown, in random order, a list of activities and asked how effective each activity would be at helping the evaluated person achieve career success. Demographic and other information was collected for each subject.

## **Chapter 4: Results**

A total of 48 usable subjects completed the survey. Surveys considered unusable included, for example, public accountants who indicated positions related to business development, students not majoring in accounting, and lower division students in any major. The small sample sizes for management, non-management, and student subjects prevented statistical conclusions based on conventional statistical confidence intervals.

### **Measures of Success**

Table 1 contains average ratings for success to date and likely success in the future before (Success 1) and after (Success 2) subjects were asked to recommend actions for success and were told the outcomes of those recommended actions. Table 1 presents average ratings by public accountants at the partner and manager levels (management), public accountants at the staff and senior levels (non-management), and upper division and graduate accounting students (students).

## **Success 1**

For Success 1, that is, success evaluations prior to recommendations and outcomes, management gave male resumes an average rating of 4.08 for success to date, higher than the 3.83 rating for success to date for female resumes. Male resumes received future success ratings that were lower (3.85) than the success to date ratings for male resumes. Female resumes received future success ratings that were the same (3.83) as the success to date ratings for female resumes.

Non-management gave male resumes an average rating of 4.38 for success to date, higher than the 4.10 rating for success to date for female resumes. Male resumes received future success ratings that were lower (4.13) than the success to date ratings for male resumes. Female resumes received future success ratings that were higher (4.40) than the success to date ratings for female resumes.

Students gave male resumes an average rating of 4.20 for success to date, higher than the 4.00 rating for success to date for female resumes. Male resumes received future success ratings that were the same (4.20) as the success to date ratings for male resumes. Female resumes received future success ratings that were higher (4.17) than the success to date ratings for female resumes.

## **Success 2**

For Success 2, that is, success evaluations after recommendations and outcomes, management gave male resumes an average rating of 4.31 for success to date, lower than the 4.67 rating for success to date for female resumes. Male resumes received future success ratings that were lower (4.23) than the success to date ratings for male resumes.

Female resumes received future success ratings that were the same (4.67) as the success to date ratings for female resumes.

Non-management gave male resumes an average rating of 4.13 for success to date, lower than the 4.50 rating for success to date for female resumes. Male resumes received future success ratings that were the same (4.13) as the success to date ratings for male resumes. Female resumes received future success ratings that were higher (4.70) than the success to date ratings for female resumes.

Students gave male resumes an average rating of 4.40 for success to date, lower than the 4.50 rating for success to date for female resumes. Male resumes received future success ratings that were the same (4.40) as the success to date ratings for male resumes. Female resumes received future success ratings that were the same (4.50) as the success to date ratings for female resumes.

### **Recommendations**

Table 2 shows recommendations for success from management, non-management, and student subjects. The percentages are the result of comparing the total number recommendations in each category to the total number of recommendations for all categories.

When exposed to male resumes, management recommended client actions most often and workload actions least often. When exposed to female resumes, client actions were recommended most often and workload, administration, and expertise actions were recommended least often.

When exposed to male resumes, non-management recommended client actions most often and workload actions least often. When exposed to female resumes, client

actions were recommended most often and workload actions were recommended least often.

When exposed to male resumes, student subjects recommended client actions most often and administration actions least often. When exposed to female resumes, client actions were recommended most often and workload actions were recommended least often.

### **Subject Gender**

Table 3 shows the gender makeup of management, non-management, and student subjects. Approximately two-thirds of both the management and non-management subjects were female. Student subjects were more evenly divided.

### **Activities**

Table 4 shows average effectiveness ratings by public accounting management subjects for a list of activities. Relative to male accountants, females overvalued technical expertise more than any other activity and undervalued positive interactions with support staff more than any other activity.

## **Chapter 5: Discussion**

Initial ratings (Success 1) in Table 1 appear to reflect a bias in favor of male resumes that, over the course of the simulated two-year period, evolved into a bias in favor of female resumes (Success 2). As described below, the observed changes may be the result of the simulated actions based on subject recommendations. Tables 2 and 4 provide some support for this interpretation of the results in Table 1 in that Tables 2 and 4 suggest that subjects made different recommendations based on resume gender (Table

2) and assign different values to activities undertaken to improve career success (Table 4).

### **Measures of Success**

Success 1 measures (Table 1) indicate that gender bias in favor of males dominated assessments of success to date among management, non-management, and student subjects even though a majority of management and non-management subjects (Table 3) were woman. Interestingly, management and non-management public accountants thought that past accomplishments on male resumes indicated that less success would occur in the future than had occurred in the past, but when asked about female resumes, subjects indicated that the same past accomplishments suggested that about the same or more success would occur in the future.

Success 2 measures (Table 1) could be interpreted as mere reversals in the direction of bias over time. By the time subjects provided Success 2 ratings, a bias in favor of female resumes appears to dominate the data. A more complex interpretation is that the bias occurs *because* recommendations are made and that the *results* of those recommendations, positive and negative, are reflected in the Success 2 ratings assigned by subjects. That is, as described more completely below, differences in recommendations for male and female resumes might have resulted in actual, substantively different foundations for success and the differences, that might be the result of different recommendations based on male and female resumes, reflect a bias not in the assessment of success but of differences in the recommendations subjects made to men and women.

## **Recommendations**

Client actions dominated recommendations from management, non-management, and students, for male and female resumes, and workload recommendations were the least recommended actions for all groups except for students exposed to male resumes. The mix of recommendations for male and female resumes was significantly different, however, for all three groups. Gender bias, measured as differences in success ratings, seem unlikely to not only diminish but to actually reverse in such a short time, especially considering the similarity of the task used in this study. That is, Success 1 and Success 2 measurements could reasonably be expected to reflect similar biases, not the bias reversals observed. The only apparent changes were the passage of time and the accomplishments that resulted from subject recommendations. Recommendations and the associated actions and accomplishments were the only variables that were different for male and female resumes when Success 2 ratings were collected. This suggests that future research that focuses on the effects of recommendations might be fruitful. The results also suggest that mentoring and action choices might be extremely important to career success.

## **Activities**

Given the apparent importance of action choices, the gender gaps in Table 4 are disturbing. On over half the 23 activities in Table 4, men and women are over .25 apart on a 5-point scale assessment of importance. Perhaps even more unsettling than the diversity of opinion is the diversity of topics on which men and women disagree. For example, men and women are .76 part on something as basic as technical expertise and do not come close to agreeing on items such as personal appearance and likability. The

problem may be that professionals use a portfolio approach, and various combinations are equally effective and are, therefore, merely a matter of personal style. Still, the results suggest that more research is in order and that such matters appear to have a different effects on assessments of men and women.

### **Limitations**

Because survey solicitations were made at only one accounting firm and at one school, all conclusions are necessarily limited to that firm and that school and are also limited by the extent to which the samples are representative of even those organizations. Also as mentioned earlier, small sample sizes prevented statistical conclusions based on conventional confidence intervals.

## **Chapter 6: Summary and Conclusions**

Public accountants and students evaluated career success before and after career actions by public accountants. The initial observed bias in favor of resumes with traditionally male names was expected. After implementing recommendations from subjects, subject assessments favored resumes with a traditionally female name. This suggests that career choices matter and that choices about career-related activities can mitigate or even overcome gender bias in public accounting.

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## Appendices

### Appendix A: Results Tables

Table 1. Success

Success	Management*			Non-Management*			Students**		
	Male Resume n=13	Female Resume n=6	Gender Gap	Male Resume n=8	Female Resume n=10	Gender Gap	Male Resume n=5	Female Resume n=6	Gender Gap
<b>Success 1</b>									
To Date	4.08	3.83	-0.25	4.38	4.10	-0.28	4.20	4.00	-0.20
Future	3.85	3.83	-0.02	4.13	4.40	0.27	4.20	4.17	-0.03
<b>Success 2</b>									
To Date	4.31	4.67	0.36	4.13	4.50	0.37	4.40	4.50	0.10
Future	4.23	4.67	0.44	4.13	4.70	0.57	4.40	4.50	0.10

\*Management includes partners, senior managers, and managers. Non-management includes seniors and staff.

\*\*Only upper-division and graduate students were included.

Table 2. Recommendations

Recommendation	Management*		Non-Management*		Student**	
	Male Resume	Female Resume	Male Resume	Female Resume	Male Resume	Female Resume
Workload	0%	0%	0%	0%	10%	8%
Clients	62%	83%	50%	50%	60%	33%
Administration	8%	0%	19%	5%	0%	17%
Management	27%	17%	25%	25%	10%	25%
Expertise	4%	0%	6%	20%	20%	17%
Total	100%	100%	100%	100%	100%	100%

\*Management includes partners, senior managers, and managers. Non-management includes seniors and staff.

\*\*Only upper-division and graduate students were included.

Table 3. Subjects

Subject Gender	Management*		Non-Management*		Student**	
	n	%	n	%	n	%
Male	7	37%	6	33%	6	55%
Female	12	63%	12	67%	5	45%
Total	19	100%	18	100%	11	100%

\*Management includes partners, senior managers, and managers. Non-management includes seniors and staff.

\*\*Only upper-division and graduate students were included.

Table 4. Activities

### Activities

How effective do you believe each item below would be at helping this person achieve career success?

Activity	Management		
	Men n=7	Women n=12	Gender Gap
Technical expertise	3.57	4.33	0.76
Graduation with honors	2.43	2.75	0.32
Chargeable hours	2.86	3.17	0.31
Coordinate/direct firm engagement staffing	3.29	3.58	0.29
Professional reputation	4.14	4.42	0.28
Positive interactions with superiors	4.14	4.25	0.11
New revenue	4.57	4.67	0.10
Community organization participation/leadership	3.29	3.33	0.04
Coordinate/direct firm recruiting	3.14	3.17	0.03
Positive interactions with clients	4.57	4.58	0.01
Coordinate/direct firm training and continuing professional education	3.43	3.33	-0.10
Professional organization participation/leadership	3.43	3.33	-0.10
Completion of a certificate program offered by an educational institution	3.43	3.33	-0.10
Positive interactions with subordinates	4.29	4.17	-0.12
Managed revenue	4.29	4.08	-0.21
Ethical behavior	4.57	4.33	-0.24
Completion of a certificate program offered by a professional organization	3.43	3.17	-0.26
Completion of a certificate program offered by a business	3.00	2.58	-0.42
Attractive personal appearance	3.57	3.08	-0.49
Likability	4.57	4.00	-0.57
CPA examination medal	3.00	2.42	-0.58
Professional certification other than the CPA	3.86	3.25	-0.61
Positive interactions with support staff	4.29	3.50	-0.79

## Appendix B: Participant Consent Form and Survey

### Participation

\* Thank you for participating in this survey. The survey is part of a research project that investigates career success. You will be asked to indicate your opinions about items that may affect career success. Completing the survey takes approximately five minutes, is voluntary, and participation may be discontinued at any time without penalty or prejudice to you. Your responses will be kept confidential and disclosed only as part of aggregated data to describe and summarize survey results. By indicating your agreement below, you are confirming your consent to participate and that you are at least 18 years of age. Please contact W. Robert Smith at 601-266-5928 if you have questions about this research.

☐ I understand and agree to the above.

☐ I do not wish to participate.

Please note that if you are using a smart phone to complete this survey, turning your phone so that the survey appears in landscape mode should allow you to see all available responses to questions without having to scroll from side to side on some questions. Of course, you will still need to scroll down each page to find the NEXT button at the bottom of each page.

This project has been reviewed by the Human Subjects Protection Review Committee, which ensures that research projects involving human subjects follow federal regulations. Any questions or concerns about rights as a research subject should be directed to the chair of the Institutional Review Board, The University of Southern Mississippi, 118 College Drive #5147, Hattiesburg, MS 39406-0001, (601) 266-6820.

### John Smith

**Please review the information that follows about John Smith, an accountant at Large Public Accounting Firm LLP. After you are familiar with John's resume you will be asked to evaluate John's career success so far and John's likely future success.**

### Mary Smith

**Please review the information that follows about Mary Smith, an accountant at Large Public Accounting Firm LLP. After you are familiar with Mary's resume you will be asked to evaluate Mary's career success so far and Mary's likely future success.**

### John Smith Resume

-----John Smith -----

**Experience**

**-Large Public Accounting Firm LLP**  
....**Manager, 2 years**  
....**Senior Accountant, 2 years**  
....**Staff Accountant, 1 year**  
**-Regional Public Accounting Firm LLP**  
....**Intern, 1 semester during senior year**

**Education**

**-BSBA, Accounting Major**  
**-MAcc**

**Activities And Accomplishments**

**-Certified Public Accountant**  
.....

**John Smith Experience**

\* How long has John been with Large Public Accounting Firm LLP?

- ☐ 5 years  
☐ 6 years  
☐ 7 years

**Name -**

\* What is this person's name

- ☐ John  
☐ Mary  
☐ William  
☐ Susan

**Incorrect Response -**

Your response was incorrect. Please take a closer look at the resume.

## Mary Smith Resume

-----Mary Smith -----

### Experience

-Large Public Accounting Firm LLP

....Manager, 2 years

....Senior Accountant, 2 years

....Staff Accountant, 1 year

-Regional Public Accounting Firm LLP

....Intern, 1 semester during senior year

### Education

-BSBA, Accounting Major

-MAcc

### Activities And Accomplishments

-Certified Public Accountant

-----

## Mary Smith Experience

\* How long has Mary been with Large Public Accounting Firm LLP?

☐ 5 years

☐ 6 years

☐ 7 years

Name --

\* What is this person's name

☐ John

☐ Mary

☐ William

☐ Susan

Incorrect Response --

Your response was incorrect. Please take a closer look at the resume.

Name

\* What is this person's name?

- ☐ John
- ☐ Mary
- ☐ William
- ☐ Susan

Success 1

\* Which of the following best describes this person's career success so far and likely future success?

	Not at all successful	Slightly successful	Moderately successful	Quite successful	Extremely successful
Success so far	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Likely future success	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Recommendation 1



\* Making reasonable assumptions and taking into account experience and ability, past activities and accomplishments, and future success potential, which of the areas below do you recommend that this person focus on or increase activity in during the coming year? Examples of activities in each area are provided but are not meant to indicate that this person should engage in all activities shown for the area you recommend.

- ☐ **Workload**
  - \* chargeable hours
  - \* managed revenue
- ☐ **Clients**
  - \* increased levels of client interaction
  - \* new revenue from existing clients
  - \* development of new clients
- ☐ **Administration**
  - \* coordinate/direct office engagement scheduling and staffing
  - \* coordinate/direct office training and continuing professional education
  - \* coordinate/direct office recruiting
- ☐ **Management**
  - \* project management
  - \* use and evaluation of subordinates
- ☐ **Technical Expertise**
  - \* conferences, seminars, classes, and self-study
  - \* targeted client assignments

Result 1 -

Imagine that during the year since your recommendation this person was in the top 10 percent of office peers for chargeable hours.

Result 1 --

Imagine that during the year since your recommendation this person was in the top 10 percent of office peers for new revenue from existing clients.

Result 1 ---

Imagine that during the year since your recommendation this person coordinated engagement scheduling and staffing for the office.

Result 1 ----

**Imagine that during the year since your recommendation this person became a Project Management Professional (i.e., received PMP certification).**

Result 1 -----

**Imagine that during the year since your recommendation this person was designated a subject area specialist by the firm.**

Expectation 1

\* Did activities and accomplishments in the year since your recommendation meet or exceed your expectations?

☐ Yes

☐ No

Recommendation 2

\* Given the activities and accomplishments during the year since your first recommendation, which area below do you recommend that this person focus on during the next year? You may recommend the same area as last year or a different area.

- ☐ **Workload**
  - \* chargeable hours
  - \* managed revenue
- ☐ **Clients**
  - \* increased levels of client interaction
  - \* new revenue from existing clients
  - \* development of new clients
- ☐ **Administration**
  - \* coordinate/direct office engagement scheduling and staffing
  - \* coordinate/direct office training and continuing professional education
  - \* coordinate/direct office recruiting
- ☐ **Management**
  - \* project management
  - \* use and evaluation of subordinates
- ☐ **Technical Expertise**
  - \* conferences, seminars, classes, and self-study
  - \* targeted client assignments

Result 2 -

Imagine that during the year since your second recommendation this person was in the top 10 percent of office peers for managed revenue.

Result 2 --

Imagine that during the year since your second recommendation this person was in the top 10 percent of office peers for new client development.

Result 2 ---

Imagine that during the year since your second recommendation this person coordinated recruiting for the office.

Result 2 ----

Imagine that during the year since your second recommendation this person designed, pilot tested, and implemented for the office an employee evaluation procedure.

Result 2 -----

Imagine that during the year since your second recommendation this person successfully completed extensive continuing professional education in an area of expertise required for targeted clients.

Expectation 2

\* Did activities and accomplishments during the year since your second recommendation meet or exceed your expectations?

☐ Yes

☐ No

Success 2

\* Taking into account this person's resume and the activities of the past two years, which of the following best describes this person's career success so far and likely future success?

	Not at all successful	Slightly successful	Moderately successful	Quite successful	Extremely successful
Success so far	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Likely future success	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Activities

\* In general, how effective do you believe each item below would be at helping a person with approximately 5 years of experience achieve career success?

	Not at all effective	Slightly effective	Moderately effective	Quite effective	Extremely effective
Chargeable hours	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	Not at all effective	Slightly effective	Moderately effective	Quite effective	Extremely effective
Managed revenue	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
New revenue	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Coordinate/direct firm engagement staffing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Coordinate/direct firm training and continuing professional education	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Coordinate/direct firm recruiting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Professional organization participation/leadership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Community organization participation/leadership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with support staff	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with subordinates	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with superiors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with clients	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CPA examination medal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Graduation with honors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Technical expertise	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Professional certification other than the CPA	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Completion of a certificate program offered by an educational institution	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Completion of a certificate program offered by a professional organization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Completion of a certificate program offered by a business	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical behavior	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Professional reputation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	Not at all effective	Slightly effective	Moderately effective	Quite effective	Extremely effective
Attractive personal appearance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Likability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Would you like to suggest additional items?

Item 1	<input type="text"/>
Item 2	<input type="text"/>
Item 3	<input type="text"/>
Item 4	<input type="text"/>

### Occupation/Employer

\* Which of the following best describes your current occupation or employer?

- ☐ Public Accounting
- ☐ Industry
- ☐ Educator
- ☐ Student
- ☐ Other (please specify)

### Public Accounting Information

\* Which of the following best describes your primary area of professional activity?

- ☐ Audit
- ☐ Tax
- ☐ Advisory
- ☐ Other (please specify)

\* Which of the following best describes your current position?

- ☐ Staff accountant
- ☐ Senior accountant
- ☐ Manager or senior manager
- ☐ Partner
- ☐ Other (please specify)

### Industry Information

\* Which of the following best describes your primary area of professional activity?

- ☐ Audit related activities
- ☐ Tax related activities
- ☐ Cost or managerial accounting
- ☐ Financial reporting related activities
- ☐ Other (please specify)

\* Which of the following best describes your current position?

- ☐ Staff
- ☐ Senior
- ☐ Management
- ☐ Leadership/upper management
- ☐ Other (please specify)

### Educator Information

\* Which of the following best describes your primary area of professional activity?

- ☐ Audit
- ☐ Tax
- ☐ Cost or managerial
- ☐ Financial
- ☐ Other (please specify)

\* Which of the following best describes your current position?

- ☐ Instructor or Adjunct
- ☐ Assistant Professor
- ☐ Associate Professor
- ☐ Professor
- ☐ Other (please specify)

#### Student Information

\* Which of the following best describes your current status?

- ☐ Freshman or sophomore
- ☐ Junior or senior
- ☐ Graduate student
- ☐ Other (please specify)



\* What is your current major or area of study?

- ☐ Accounting
- ☐ Finance
- ☐ Management
- ☐ Marketing
- ☐ Other (please specify)

#### Other Information

\* Which of the following best describes your primary area of professional activity?

- ☐ Audit related activities
- ☐ Tax related activities
- ☐ Cost or managerial accounting
- ☐ Financial reporting related activities
- ☐ Other (please specify)

\* Which of the following best describes your current position?

- ☐ Staff
- ☐ Senior
- ☐ Middle management
- ☐ Leadership/upper management
- ☐ Other (please specify)

#### Size Information

\* Which of the following best describes your organization's operations within the U.S.?

- ☐ Local
- ☐ Regional
- ☐ Multiple regions
- ☐ National

\* What is the population of the city or town where you are based including the surrounding area?

- ☐ 50,000 or fewer
- ☐ 50,001 - 100,000
- ☐ 100,001 - 500,000
- ☐ 500,000 - 1,000,000
- ☐ More than 1,000,000

\* How many people work at the office where you are based?

- ☐ 10 or fewer
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ 101 or more

#### All Information

\* What is your age?

- ☐ 25 or under
- ☐ 26 - 35
- ☐ 36 - 45
- ☐ 46 - 55
- ☐ 56 or over

\* Are you male or female?

- ☐ Male
- ☐ Female

\* Approximately how many full-time-equivalent years of work experience do you have?

- ☐ 5 or less
- ☐ 6 - 10
- ☐ 11 - 15
- ☐ 16 - 20
- ☐ 21 or more

Please check all credentials you currently hold.

- ☐ CPA
- ☐ CGMA
- ☐ CFP
- ☐ CIA
- ☐ Other (please specify)

\* Which of the items below best describes the highest level of education you have completed?

- ☐ High school or GED (e.g., currently an undergraduate student)
- ☐ Undergraduate degree (e.g., BS, BA, BBA)
- ☐ Graduate degree (e.g., MS, MA, MBA, MPA, MAcc, MTax, JD, LLM, DBA, PhD)

\* In which state or U.S. territory are you based (e.g., the office from which you work if you are employed or your school location if you are a student or educator)?

- |   |   |                                      |
|---|---|--------------------------------------|
| <input type="radio"/> Alabama                   | <input type="radio"/> Kentucky                  | <input type="radio"/> Ohio           |
| <input type="radio"/> Alaska                    | <input type="radio"/> Louisiana                 | <input type="radio"/> Oklahoma       |
| <input type="radio"/> American Samoa            | <input type="radio"/> Maine                     | <input type="radio"/> Oregon         |
| <input type="radio"/> Arizona                   | <input type="radio"/> Maryland                  | <input type="radio"/> Pennsylvania   |
| <input type="radio"/> Arkansas                  | <input type="radio"/> Massachusetts             | <input type="radio"/> Puerto Rico    |
| <input type="radio"/> California                | <input type="radio"/> Michigan                  | <input type="radio"/> Rhode Island   |
| <input type="radio"/> Colorado                  | <input type="radio"/> Minnesota                 | <input type="radio"/> South Carolina |
| <input type="radio"/> Connecticut               | <input type="radio"/> Mississippi               | <input type="radio"/> South Dakota   |
| <input type="radio"/> Delaware                  | <input type="radio"/> Missouri                  | <input type="radio"/> Tennessee      |
| <input type="radio"/> District of Columbia (DC) | <input type="radio"/> Montana                   | <input type="radio"/> Texas          |
| <input type="radio"/> Florida                   | <input type="radio"/> Nebraska                  | <input type="radio"/> Utah           |
| <input type="radio"/> Georgia                   | <input type="radio"/> Nevada                    | <input type="radio"/> Vermont        |
| <input type="radio"/> Guam                      | <input type="radio"/> New Hampshire             | <input type="radio"/> Virginia       |
| <input type="radio"/> Hawaii                    | <input type="radio"/> New Jersey                | <input type="radio"/> Virgin Islands |
| <input type="radio"/> Idaho                     | <input type="radio"/> New Mexico                | <input type="radio"/> Washington     |
| <input type="radio"/> Illinois                  | <input type="radio"/> New York                  | <input type="radio"/> West Virginia  |
| <input type="radio"/> Indiana                   | <input type="radio"/> North Carolina            | <input type="radio"/> Wisconsin      |
| <input type="radio"/> Iowa                      | <input type="radio"/> North Dakota              | <input type="radio"/> Wyoming        |
| <input type="radio"/> Kansas                    | <input type="radio"/> Northern Marianas Islands |                                      |
| <input type="radio"/> Other (please specify)    |   |                                      |

End

Thanks for your help. Please enter your email address below if you wish to receive a summary of the survey results.

## Appendix C: Permissions to Distribute Survey



1020 Highland Colony Parkway  
Suite 400  
Ridgeland, MS 39157  
601.326.1000  
601.898.9054 F  
[HORNELLP.COM](http://HORNELLP.COM)

On behalf of HORNE LLP, I give Amanda Odom permission to distribute her Honors College undergraduate research to our employees per the avenues discussed with Amanda.

HORNE also approves the use of data collected from our team members to be used in her research.

Sincerely,

A handwritten signature in black ink that reads "Kassi B. Rushing". The signature is written in a cursive style. To the right of the signature, there is a small vertical line.

Kassi B. Rushing, APR  
Director of Communication  
HORNE LLP



THE UNIVERSITY OF  
**SOUTHERN MISSISSIPPI.**

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SCHOOL OF ACCOUNTANCY

118 College Drive #5178 / Hattiesburg, MS 39406-0001

Phone: 601.266.4641 / Fax: 601.266.4642 / <http://www.usm.edu/business/accounting>

I give Amanda Odom full permission to distribute her Honors College undergraduate research survey to students and professors in the School of Accountancy at the University of Southern Mississippi. I also approve the use of data collected from participants in the School of Accountancy in her research.

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Gwen Pate, Director of School of Accountancy

## Appendix D: IRB Approval



### **INSTITUTIONAL REVIEW BOARD**

118 College Drive #5147 | Hattiesburg, MS 39406-0001

Phone: 601.266.5997 | Fax: 601.266.4377 | [www.usm.edu/research/institutional.review.board](http://www.usm.edu/research/institutional.review.board)

### **NOTICE OF COMMITTEE ACTION**

The project has been reviewed by The University of Southern Mississippi Institutional Review Board in accordance with Federal Drug Administration regulations (21 CFR 26, 111), Department of Health and Human Services (45 CFR Part 46), and university guidelines to ensure adherence to the following criteria:

- The risks to subjects are minimized.
- The risks to subjects are reasonable in relation to the anticipated benefits.
- The selection of subjects is equitable.
- Informed consent is adequate and appropriately documented.
- Where appropriate, the research plan makes adequate provisions for monitoring the data collected to ensure the safety of the subjects.
- Where appropriate, there are adequate provisions to protect the privacy of subjects and to maintain the confidentiality of all data.
- Appropriate additional safeguards have been included to protect vulnerable subjects.
- Any unanticipated, serious, or continuing problems encountered regarding risks to subjects must be reported immediately, but not later than 10 days following the event. This should be reported to the IRB Office via the "Adverse Effect Report Form".
- If approved, the maximum period of approval is limited to twelve months.  
Projects that exceed this period must submit an application for renewal or continuation.

PROTOCOL NUMBER: 16033001

PROJECT TITLE: The Effect of Gender on Accounting Career Success

PROJECT TYPE: New Project

RESEARCHER(S): Amanda Odom

COLLEGE/DIVISION: College of Business

DEPARTMENT: Accounting

FUNDING AGENCY/SPONSOR: N/A

IRB COMMITTEE ACTION: Expedited Review Approval

PERIOD OF APPROVAL: 03/30/2016 to 03/29/2017

**Lawrence A. Hosman, Ph.D.**

**Institutional Review Board**